

A Polyphonic Debate on the “Modern” Public Budget in Brazil and its Implications for Accounting

Alann Inaldo Silva de Sá Bartoluzzio¹ , Cláudia Ferreira da Cruz¹ , Lidiane Nazaré da Silva Dias² ,
Josediton Alves Diniz³ , Fernanda Filgueiras Sauerbronn¹ 

¹Universidade Federal do Rio de Janeiro, Rio de Janeiro, Rio de Janeiro, Brazil.

²Universidade Federal do Pará, Pará, Belém, Brazil.

³Universidade Federal da Paraíba, Paraíba, João Pessoa, Brazil.



¹alannbartoluzzio@hotmail.com

²claudiacruz@facc.ufrj.br

³lidianedias@ufpa.br

⁴josediton@gmail.com

⁵fernanda.sauerbronn@facc.ufrj.br

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Abstract

Objective: To produce an essay from different perspectives on the budgetary debate in Brazil to articulate the field with issues involving the public budget and its social, political, institutional, academic implications, among others.

Method: In a constructivist perspective, researchers with different onto-epistemic bases developed reflections based on their previous theoretical and practical experiences. This material was articulated in two debates with the interested community, the first being held at the XVI Anpcont and the second mediated by the Management and Accountability Observatory (OGA/UFRJ). Based on these meetings, six perspectives on the budget debate were structured and proposed for the construction of a comprehensive discussion on the public budget in Brazil.

Results: The integration of different views allowed the production of a broad, plural and multiparadigm debate on issues that touch the public budget. Nevertheless, the theoretical, conceptual and methodological integration based on a collaborative process, as proposed in this essay, enables the construction of other meanings not only for the budget, but, above all, for the accounting in/of governments.

Contributions: We hope that this initiative will be recognized as comprehensive and conciliatory for the theoretical, conceptual and practical development of the government budget and public accounting, and that, based on this material, the community will find possibilities for integration, articulation and engagement for the advancement of the ongoing debate.

Keywords: Public budget. Public accounting. Government budget. Budget theory.

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Introduction

In Brazil, several events reinforce the position of the public budget at the center of the social process in its various interfaces (political, economic, institutional, cultural, among others). Only in the post-constituent period (1988-current), multiple examples demarcate its dynamic and multifaceted role in society (Praça, 2015). Among the most emblematic are the budget dwarfs (1993-1994), the leeches scandal (2005-2006), the impeachment of former president Dilma Rousseff (2015-2016) and the constitutional amendment (EC) of spending cap (EC No. 95/2016).

More recently, there are countless cases of disputes between individuals and groups that aim to expand budgetary protagonism (Hartung et al., 2021), such as the ECs that deal with individual taxable budget amendments (EC No. 86/2015) and bench (EC No. 100/2019) (Conti, 2022), the establishment of an informal budgeting model based on the rapporteur's amendments (Faria, 2022) and the initiatives that cross the debate on balance, fiscal responsibility and the function of the budget in enabling/limiting the provision of social services (Nascimento et al., 2022).

These events mark the complexity of the public budget in modern social relations (Rubin, 2015) and demand the mobilization of theoretical, conceptual and methodological perspectives capable of advancing the contributions introduced by the field (Bartoluzzio et al., 2023). To this end, the proposition of debates on the functions of the budget and its implications allow the generation of new meanings about this instrument, in addition to new conceptions about public accounting in/of governments, recognizing it as capable of structuring and being affected by interactions on multiple levels (Carnegie et al., 2021; Carnegie, 2022).

Aiming to organize and promote this dialogue, the authors of this essay met to discuss with the interested community, proposing reflections and research opportunities on the public budget from different ontological and epistemological approaches, in addition to introducing the perception of other scholars/enthusiasts of the field.

For the construction of this polyphonic debate (Grossi et al., 2023), two meetings were organized. The first was a workshop at the XVI Anpcont Congress, in December 2022, facilitated by the National Association of Graduate Programs in Accounting. The second was organized in April 2023 through the Management and Accountability

Observatory (OGA)¹, a research group dedicated to discussing issues related to public accounting and management, linked to the Graduate Program in Accounting Sciences at the Federal University of Rio de Janeiro (UFRJ).

The first meeting was held in person for the participants of the mentioned event, in Foz do Iguaçu (Paraná). The second one took place remotely, open to the participation of anyone interested in discussing an introductory version of this text. Before each event, preliminary conversations and stimulating questions were circulated among the researchers, so the product of this initiative highlights its collaborative potential, as well as the importance of the community in proposing avenues of research and expanding the group's reflective capacity. We emphasize that both stages were important to introduce the perspectives of the other interested parties/participants in the discussions, which allowed the expansion of the debates organized under the mediation of Prof. Fernanda Filgueiras Sauerbronn from the initial conception of the project.

The group is made up of Brazilian researchers (practitioners and former practitioners still involved in extension projects) in the fields of accounting and public administration, of which 4 are doctors between 8 and 15 years, under the necessarily restless leadership of a doctoral student engaged in the study of budget issues. Our epistemic-methodological trajectories are linked to both functionalist and interpretive and critical studies, as well as quantitative and qualitative approaches, always focused on understanding the impacts of management and accounting on society through government actions and policies, in interaction with other social actors.

For us, "modern" perspectives are those in which the "function" of accounting is restricted to technical and normative possibilities, aimed at maintaining the status quo of a social system, without problematizing power dynamics and political action (Lynch & Cruise, 2006). By understanding accounting as an applied social science, intertwined with State-Society relations, we conceive of budgetary processes operating as a technique and language that sustain power relations, a political economy of dispute over resources/appropriation of wealth and, consequently, control of bodies and minds.

We understand that a technician view of budgetary dynamics is particularly problematic in the context of

¹ Link to the panel organized by OGA: <https://www.youtube.com/watch?v=hOQwHD66HrQ&t=246s>.

public accounting, since this is the aspect of accounting closest to power struggles, whose “modern” processes and mechanisms demean accounting itself and prevent its potential for contributing to social transformation. Faced with this challenge, we took as inspiration a postmodern reading in opposition to the rationalists and economists (Frederickson et al., 2012).

In addition, the essay is structured in six complementary perspectives for the construction of a comprehensive discussion on the public budget in Brazil, namely: (1) political aspects, (2) budgetary reforms, (3) fiscal aspects, (4) public policies, (5) transparency and social control and (6) control and its institutions. It is, therefore, an ambitious proposal: to reflect on new themes, old theories and potential dimensions in a common research agenda. We understand that the polyphonic debate proposed and developed here is based on the shared vision that it is necessary to problematize modern budget dynamics (not to be confused with contemporary ones) to allow the recognition of multiple visions that expand the character and scope of public accounting, strengthening the link between real concerns and alternative study perspectives.

Perspectives on the “Modern” Budget in Brazil and its Implications for Accounting

The topics that make up the essay are organized based on the aforementioned dimensions. They served as a guide for the discussions held at the XVI Anpcont Congress and in the panel promoted by the OGA. In addition, we recognize the possibility of articulating different perspectives so that material topics of budgetary dynamics in the Brazilian context are explored, thus stimulating contrast, confrontation and questioning by the field.

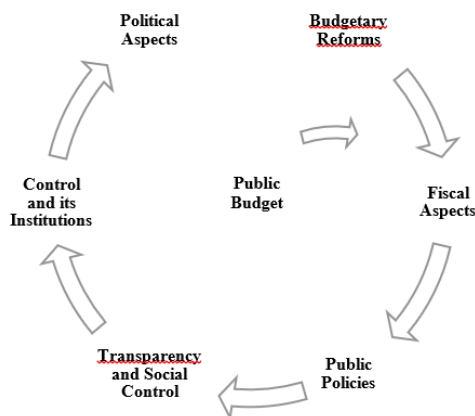


Figure 1. Dimensions of the budgetary debate articulated in this essay.

Political Aspects – Alann Inaldo Silva de Sá Bartoluzzio (UFRJ)

In order to understand budgetary dynamics from a political perspective, it is important to recognize the budget as a socially positioned accounting instrument, devoid of neutrality (Bartoluzzio et al., 2023) and that reflects different manifestations depending on the context of preparation, execution and evaluation (Carnegie et al., 2021). As an instrument that directs limited resources among infinite allocation alternatives (Conti, 2022), its analysis allows understanding/questioning the preferences that prevail in its formulation (Wildavsky, 1961).

Greater attention should be directed to the conflicts that are established in order to obtain budget allocations, in addition to the analysis of how agents develop strategies to preserve and/or expand them between years (Wildavsky, 1964). Bargaining relationships also emerge from these disputes and it is up to researchers to explore the role of actors and collectivities (public officials, political parties and organized groups) in micro and macro decisions, as well as in the positions of power they occupy/dispute in the political arena (Wildavsky & Caiden, 1997).

As a socially positioned instrument, the budget is also affected by political agreements, relative shares, and environmental constraints (LeLoup, 1988, 2002; Rubin, 1990). It must be recognized as a public – open – process, politicized and transversal to the institutions, so that the analyses accommodate aspects such as political leadership, social conflicts and inter-institutional agreements (Bozeman & Straussman, 1982; Rubin, 1988). Thus, interest groups, political parties, influential agents and society have potential influence on budget preparation and resource distribution (LeLoup, 1988).

At the macro level, attention turns to disputes aimed at obtaining budgetary leadership (LeLoup, 2002; Rubin, 2015). Power dynamics, understood here as the autonomy to decide on the allocation of resources (Rubin, 1997), are promising possibilities for studies in this perspective. It is understood that the institutions (formal or informal) that act (directly or indirectly) in budget processes seek to develop mechanisms that expand their allocation capacity, so that budget preparation accommodates a series of conflicts that vary depending on the context, the level of government and sociopolitical processes (Praça, 2011, 2015; Santos & Gasparini, 2020).

Brazil presents a promising environment for the production of research from a political perspective. In addition to

uniting presidentialism and multipartism (Power, 2015; Bertholini & Pereira, 2017), it also accommodates bicameralism and proportional representation (Abranches, 1988). These specificities make it difficult to form coalitions – often contradictory (Limongi, 2019; Abranches, 2021) –, in addition to favoring clientelism and low electoral accountability (Baião et al., 2018).

Added to this are the powers attributed to the Executive Power in the Federal Constitution of 1988 (CF/1988), such as agenda power, autonomy to edit provisional measures, request urgency in the processing of projects and the prerogative to initiate budgetary matters (Raile et al., 2011; Chaisty et al., 2012). Regarding the budget, the stages of participation of the Executive and Legislative branches in the budgetary cycle were delimited in CF/1988, attributing to the former responsibility for its preparation and execution and to the latter approval and control (Giacomoni, 2021).

Since the budget law is an authoritative instrument (Menezes & Pederiva, 2015; Santos, 2016), since the decisions on its execution are a discretionary attribution of the Executive, which can adopt heterogeneous criteria to execute them (or contingency them), there were several cases of budget disputes aimed at reorganizing the autonomy over the execution of appropriations between the Executive and the Legislative Powers (Greggianin & Silva, 2015; Santos & Gasparini, 2020; Graton et al., 2020).

Two formal changes are related to the cases of Constitutional Amendments (EC) that deal with individual imposition amendments (EC No. 86/2015) and bench amendments (EC No. 100/2019) (Hartung et al., 2021). It should be noted that these disputes may also result in non-formal changes (non-regulated) in budget preparation and execution, such as the rapporteur's amendments (RP-9). These stem from informal agreements between the Executive and the Legislative on the allocation of resources, expanding the autonomy of the latter (Faria, 2022, 2023).

Possibilities for investigations extend to participations that aim to influence resource allocation decisions even at the stage of preparing the budget piece, when interest groups act so that their priorities are represented in the budget. Such analyses can even be extended to the execution phase. Some recent cases stand out, such as the influence of the business community on decisions to allocate resources in the Federal budget (Portal G1, 2022; Portal Terra, 2023) and the influence of religious leaders in specific portfolios, such as education (Portal O Globo, 2022).

Still from the political perspective, it is necessary that

the concepts mobilized by public accounting are problematized, such as fiscal balance, fiscal austerity, planning and budgetary control. Understanding that these can be used to accommodate political interests, the analyses must be densely contextualized, so that the budget is not disconnected from the environment in which it is prepared. Therefore, it is recommended to analyze how the political scenario creates different values on these concepts and how these can be made more flexible based on material cases (LeLoup, 2002; Rubin, 2015).

Some examples are the impeachment of former President Dilma Rousseff, motivated by budget arguments (Nascimento et al., 2022). Added to this are the new regime for payment of precatory (EC No. 113/2021), the amendment to the spending ceiling (EC No. 95/2016), which instituted a new fiscal regime in the transitory constitutional provisions, and the debate involving limits for government spending and the inclusion of social spending in the federal budget (EC No. 126/2022).

Furthermore, it is necessary to recognize that the challenges involving this perspective, especially for researchers, are related to the construction of a theoretical apparatus that recognizes the budget, and public accounting, as non-neutral human instruments, socially situated and that, in addition to suffering influence of contexts, they also have the ability to structure and organize complex, dynamic and multifaceted social relationships (Carnegie, 2022). Budgets cannot be limited to a document that forecasts a set of revenues and delimits expenditures for a fiscal year at the corresponding level, as if allocation decisions were based exclusively on formal efficiency criteria to maximize the provision of public goods and services.

Budgets accommodate a political dimension, socially constructed, and reflect conflicts that are established with a view to obtaining the resources provided for in them. It is by recognizing and respecting its complexity, using challenging analytical and methodological perspectives to analyze it (Bartoluzzio et al., 2023), that significant contributions can be generated for the field, for practitioners and for society, which is directly affected by the goods, services and public policies defined therein.

Budget Reforms – Alann Inaldo Silva de Sá Bartoluzzio (UFRJ)

From the understanding that the context affects the way the budget is conceived and the role it plays in society, budgetary reforms are a possibility to understand how forces are mobilized in order to change the operating

budgeting logic (Rubin, 1990). In a country like Brazil, where the phases of the budget cycle and the role of institutions are objectively defined, the reforms help to understand how power relations (and their alteration) between actors (at the individual level) and collectivities (at a social level) are capable of deforming, confronting or circumventing the boundaries defined for each of these stages (budget preparation, approval, execution and control).

The role of the Executive and the Legislative in the budgetary cycle are formally defined by CF/1988. It is up to the former to prepare the budget proposal and execute the approved budget, while the latter is responsible for its approval and control (Giacomoni, 2021). In this cycle, the Executive is responsible for executing the budget, which has the autonomy to prepare disbursement schedules, define the allocations that will be prioritized and the resources that should be controlled due to financial insufficiency (Lochagin, 2016).

As the survival of the Legislative is a reflection of its ability to transform economic capital into political capital, which occurs through the allocation of budget amendments to meet regionalized demands in its electoral stronghold (Braga & Guimarães, 2015), disputes are established with a view to proposing reforms to how the budget is formulated and executed. In this scenario, the proposal of individual and bench-top imposing parliamentary amendments (EC No. 86/2015 and No. 100/2019) are examples of reforms that reorganized the relative participation in the stages of elaboration and execution of the Union budget. Now, the Legislative has autonomy in defining, reserving and protecting 2.2% of Current Net Revenue (RCL) for the submission of amendments that must be enforced, regardless of the interests of the Executive (Greggianin & Silva, 2015; Santos & Gasparini, 2020).

More recently, there was an attempt to amend the Federal Budget Guidelines Law (LDO) of 2022 to also make the Rapporteur's Amendments (RP-9) taxable in amounts equivalent to the total of individual amendments (RP-6) plus those from the bench (RP-7) (Senado Federal, 2022). If approved, the Legislative Power would add 4.4% of the RCL in amendments subject to enforcement, which would increase not only the amount of resources to be directed to the electoral bases, but also the strengthening of power relations between parties and congressmen, in the case of rapporteur amendments, in the Legislative itself. The impact of this reform is even more significant when considering the rigidity of the Federal budget with non-

contingent mandatory spending, which limits the capacity for discretionary allocation of resources for investments (Figueiredo & Limongi, 2008).

The proposition of budgetary systems that increase the participation of society are also examples of reforms that (re)think the role and importance of the budget of/in governments. The implementation of participatory budgets that incorporate citizens' expectations about the allocation, execution and control of resources are cases in which the limits of the budget itself are reassessed, advancing discussions on the role of society in government planning (Azevedo et al., 2022a, 2022b).

At the subnational level, the approximation of councilors/deputies to society for the preparation and proposal of amendments to the budget bill (PLOA) are also informal models of reforms that bring together social groups historically alien to discussions involving the budget, altering their operation logic. It is opportune to develop investigations aimed at understanding how these logics are applied in practice, which includes an assessment of perceived social benefits and observed difficulties. This is an opportunity to assign alternative meanings to the operating budgeting logic, which may vary depending on political, institutional and social characteristics, nuances that can be explored.

It is noteworthy that the challenges in analyzing the reforms involve contextualizing the explored dynamics, indicating how these were possible in a particular socio-political scenario. Therefore, it is fundamental that public accounting is recognized as a social element that accommodates and reflects diverse and conflicting manifestations, depriving it of objectivity and impartiality. Researchers must also understand that reform attempts are multiple and occur at different stages of the budget cycle concurrently. The complexity of the relative participations and the politically generated demands result in the mobilization of forces that aim to promote alterations on the budget (Rubin, 1990). It is by reflecting on this dynamism that theoretical and methodological alternatives can be proposed to analyze it.

Fiscal Aspects – Cláudia Ferreira da Cruz (UFRJ)

Several empirical studies have indicated that budgetary institutions have an impact on fiscal outcomes (Hagen & Vabo, 2005). In the context of recent changes in the Brazilian budgetary dynamics, initiated within the scope of the federal budget, we can highlight a series of

implications of a fiscal nature. Indicators and fiscal limits were designed in a context of “organic” restructuring of public finances, from the perspective of responsible fiscal management (Cruz & Afonso, 2018).

Fiscal Responsibility is a term that has been used to refer to the prudence of governments in limiting spending and managing the public debt at reasonable levels, but it also refers to the measures and processes of governments in managing fiscal affairs. Such processes pass through the budget cycle and are affected by its dynamics. In Brazil, the Fiscal Responsibility Law (LRF) (Brasil, 2000) provides that planned and transparent action and efficient control mechanisms are necessary conditions for achieving balance in public accounts.

Although efforts to define the fiscal framework based on the LRF have shown flaws and limitations (Araújo & Loureiro, 2005; Azevedo et al., 2019), the changes made in CF/1988 (Brasil, 1988) to accommodate the approval and the authoritative execution of parliamentary amendments to the budget bill imply a certain break in the organicity of efforts in the pursuit of responsible fiscal management.

Not only the legal instruments, but also the academic texts on fiscal responsibility make reference to the fact that the achievement of goals and limits is conditioned to the existence of a management and control system that ensures the prevention of risks and the correction of deviations that may affect the entity's fiscal balance (Araújo & Loureiro, 2005). This management and control system is intrinsically related to the budget process, which encompasses the collection and allocation of resources.

The fiscal implications of changes in budgetary dynamics tend to start with the formation of the Net Current Revenue (RCL) base, as defined in the LRF, art. 2nd, IV (Brasil, 2000). According to the Fiscal Statement Manual (MDF) (Brasil, 2022), the main objective of the RCL is to serve as a parameter for calculating the amount of the contingency reserve and for the limits of total personnel expenses, net consolidated debt, credit operations, debt service, credit operations in anticipation of budget revenue, guarantees from the Federation entity and expenses with public-private partnership contracts.

More recently, the RCL has been adopted as a parameter, including for the amount to be appropriated in the budget as mandatory parliamentary amendments. However, currently, the RCL is used not only as a parameter for fiscal indicators, but for several other analyses. We can say that

the RCL “fell in favor” of public finance analysts, who take it as a reference for growth and collection efficiency throughout the budget cycle.

Conceptually, the RCL is the sum of tax revenues, contributions, property, industrial, agricultural, services, current transfers and other current revenues, deducting revenues linked to specific purposes (LRF, art. 2nd, IV). Deductions are also specified in the text of the LRF for the Union, States and Municipalities.

Amendments to the constitutional text regarding the approval and enforcement of parliamentary amendments to the budget bill were carried out by ECs No. 86/2015, No. 100/2019, No. 105/2019 and No. 126/2022. Due to the set of amendments, the constitutional text (Brasil, 1988) provides that the imposing individual amendments presented to the budget bill may allocate resources to States, the Federal District and Municipalities through special transfers or transfers with a defined purpose (CF/1988, Article 166-A).

Resources originating from both types of transfer will not be included in the revenue of the beneficiary federated entity (States or Municipalities) for purposes of sharing and for calculating the limits of personnel expenses and the entity's indebtedness. In addition, resources cannot be allocated for the payment of personnel expenses and social charges related to active and inactive civil servants, pensioners, or charges related to debt service (CF/1988, Art. 166-A).

Resources sent through the special transfer modality have greater application autonomy on the part of the receiving entity. In this modality, the resources will belong to the federal entity in the act of the effective financial transfer, being transferred directly, regardless of the conclusion of an agreement or similar instrument and must be applied in finalistic programs of the areas of competence of the Executive Branch of the beneficiary entity (CF/1988, Article 166-A, § 2). Added to this is the need to apply at least 70% of the resources transferred to capital expenditures.

In turn, resources sent through the transfer modality with a defined purpose have less autonomy in management and application, since the resources will be linked to the programming established in the parliamentary amendment and applied in the areas of constitutional competence of the Union (CF/1988, Article 166-A, § 4).

As the resources transferred from taxable parliamentary amendments become part of the current revenue of

the receiving entities, it was necessary to eliminate such resources from the RCL calculation base for the purposes of monitoring and controlling total expenditure on personnel and indebtedness, introducing the concept of revenue adjusted net current.

The calculation of the RCL is shown bimonthly in the Summary Report of Budget Execution, as defined in the LRF. The elimination, in the calculation of the RCL, of the amounts received by the entities resulting from imposing parliamentary amendments occurs in the annexes related to the total expenditure with personnel and indebtedness that make up the Fiscal Management Report (RGF). As a result, normative insecurity is generated regarding the bases for fiscal controls and analyses related to the collection performance of federal entities.

A perspective that should be considered as potentially affected by the dynamics of transfers of federal resources through the imposing parliamentary amendments is the maintenance of the spending ceiling, resulting from the fiscal regime established by EC No. 95/2016. Although the adoption of a new fiscal framework in the country is under discussion, the proposals are based on similar mechanisms and depend on the control of public spending to ensure fiscal balance. The control of public expenses is affected by the appropriation of a significant part of the federal budget for allocation by the Legislative Power and negatively pressures the objectives and targets contained in the Union's planning instruments.

Public Policies – Cláudia Ferreira da Cruz (UFRJ)

In the midst of changes in the conception and scope of the role of the State, the budget came to be conceived as an instrument of administration, which materializes mainly through the definition of programs and performance targets. From this perspective, planning and budgeting constitute processes in which objectives and resources are considered, and their interrelationships with a view to obtaining a consistent and comprehensive action program for the government. In the Brazilian case, the constitutional text has planning instruments that include the definition of guidelines, objectives, goals and priorities that precede the preparation of the budget itself.

In the dynamics of planning and budgeting processes, the federal government formulates public policies and plans actions based on information and diagnoses of situations and demands of society. Considering that the initial basis of action planning is estimated revenue, when part of the

revenue forecast by the government (Executive Branch) is appropriated for allocations that tend to have a lower degree of planning, it tends to have a loss in quality and volume of the public policies offered.

From the approval of EC No. 126, of 2022, the amount of federal budget revenue appropriated as imposing parliamentary amendments (individual and bench) reached 3% of the RCL, which has generated a volume of resources that exceeds R\$ 30 billion.

An aggravating factor of this finding is the level of commitment of the public budget to mandatory expenses, such as payroll and pensions, which exceed 90% of the entire federal budget. The discretionary margin is small and in the federal budget it has been around 7% (Hartung et al., 2022). For the 2023 fiscal year, these tax amendments represent about a third of the entire volume of resources invested in discretionary expenses.

This dynamic of appropriation of a significant part of the federal government's discretionary budget by the Legislative Power has the potential to generate implications for the provision of actions and public services under the competence of the Union. With that, the imposing execution of parliamentary amendments has the potential to be a way of reducing the discretionary margin.

It is necessary to assess the magnitude of the impact of this appropriation of the federal government's capacity to define its costs in the fulfillment of its competences as a public entity, under penalty of having public policies that are more unstructured and prioritized based on clientelistic and disproportionate criteria.

Both control bodies and press vehicles have reported cases of irregular or unjustified use of public resources in places of reduced need and actions that are not relevant (Hartung et al., 2022; Timm, 2023; Piola & Vieira, 2019). Even in a scenario of resource scarcity manifested by all levels of government, the Federal Legislative Power was successful in appropriating part of the Union's discretionary budget (Mendes, 2022) to allocate resources in actions that did not go through an adequate process of diagnosis that aims to fulfill the state's objectives and its legal competences.

We believe it is relevant to consider that transfers of resources from imposing parliamentary amendments have implications for the monitoring and control of the minimum application of resources in public policies in the areas of health (public health actions and services) and

education (maintenance and development of teaching), provided for in the constitutional text (Piola & Vieira, 2019).

Although there are regulations that define criteria for monitoring and controlling the constitutional minimums in health and education, transfers of resources through parliamentary amendments of imposing execution are added to the list of other revenues collected by entities and, potentially, part of these obligations of subnational entities can be financed with resources from the federal budget, without a careful evaluation of the consequences of such operations. Piola and Vieira (2019) found dysfunctions and inequalities in the provision of health services, which should be carefully investigated in future studies.

It is also important to consider that there are specific implications for the recipient entities of the resources of the imposing parliamentary amendments. The federated entities receive transfers of resources, the application of which was not subject to prior and adequate planning by the entity and runs the risk of unnecessary and inefficient application of resources, which do not meet the highest priority demands of the population. There are small municipalities that have received a large volume of resources that "boost" their budgets (because they are electoral strongholds of parliamentarians – deputies and senators – with a strong reputation in the National Congress) and do not have an adequate technical structure for the application of these resources.

Both the resources transferred in the form of special transfers and transfers with a defined purpose can generate dysfunctions in their application due to the absence of a prior diagnosis for the formulation and execution of public policies, but as in the former type there is a greater level of allocation autonomy, it is considered more relevant is the monitoring of this type of transfer by the control bodies.

Accounting information is an important factor in the process of controlling the budget, assets and public finances. In the context of public sector entities, the purpose of preparing and disclosing accounting information is to provide information for accountability and decision-making purposes.

From the perspective of resource transfers through imposing parliamentary amendments, it is necessary to analyze whether the accounting applied to the public sector has adequately fulfilled its inalienable commitment of disclosing the patrimonial and budgetary situation in the context of the movements that have occurred in this

field.

To face this inalienable commitment, the accounting applied to the public sector must go beyond "accounting" for these transactions in the light of legally defined terms, but generate and show information that reliably and transparently reveals how public resources have been allocated in the provision of quality public services.

Transparency and Social Control – Lidiane Nazaré da Silva Dias (UFPA)

A starting point for reflecting on modern budgetary dynamics in the public sector and its implications for accounting in terms of transparency and social control can be the connection of the theme to the current dynamics of society, using an interdisciplinary lens focused on the field that is capable of questioning the assumptions made in the research.

Studies on transparency and social control show controversial results in the literature, even with regard to the relationship with corruption (Cucciniello et al., 2017). A greater amount of information disclosed does not necessarily represent greater transparency and/or social control, as there are pressures related to the disclosure of this information, which are sometimes disregarded in studies (Precinotto et al., 2022), which may tend to superficiality, simplifying reality from results obtained and analyzed in a decontextualized way (Etzioni, 2014).

This interdisciplinary movement reflects initiatives that would need, above all, to approach political science and budget discussion in the line of public finance, for example. Researching these topics requires understanding budget mechanisms and in-depth knowledge of what public budgeting is, going beyond public accounting in its normative sense.

It is necessary to analyze all the aspects linked to the elaboration of the budget proposal, from the proposal to the implementation, covering its nuances, such as the expectation of reform in the Legislative, the agreements reached and the level of participation of the National Congress in the stage of preparation of the proposal by the Executive. Therefore, it is imperative to get out of superficiality and go into more detail about how the budget works in reality and its micro practices.

Additionally, it is necessary to reflect on the assumptions

made in the area. Assuming that transparency by itself promotes social control, which enables people to control government actions and monitor the progress of public management is perhaps not something that represents reality (Etzioni, 2014; Parvin, 2018; Oliveira, 2020), since most people do not have the training and availability to carry out this type of analysis (Kahneman, 2011; Bartoluzzio, Anjos et al., 2019).

When talking about social control, first, it is necessary to know who does social control. Is it a non-governmental organization seeking data, working with this data and then applying pressure? Or if it is a social control by the media, then we need to understand how this media is organized in terms of supporting or not the government, what advertising interests does this media have, what is the political agenda of the media's editorial line? With this information, it is suggested to try to understand how it really happens, talk to the people involved, what they understand by social control, what kind of information they need and what social control mechanisms they use. There is a growing discussion about the relationship between theory and practice of social participation that needs to be studied (Parvin, 2018) and we need to bring these guidelines into the discussion in accounting.

Another aspect that needs to be deepened in the modern discussion of budgetary dynamics regarding the issue of transparency and social control is the so-called hashtag activism (or online activism or armchair auditors) (Ferry & Eckersley, 2014). How much is social media control, or hashtag activism, contributing to the budget discussion? How does that happen? In the accountability literature, there is a discussion of dialogic accountability (Fonseca et al., 2022). This literature shows that social media are generating some effect, but what is this effect and how does it happen? On the other hand, there are already studies in technology, information science and society magazines discussing the dynamics of social media and what are the impacts on engagement. Accounting literature needs to connect to these literatures as well.

The concept of accountability can be expanded outside the discussion of horizontal and vertical accountability, which do not lose their relevance, but today there are other pressure mechanisms in society that appear to be more effective and timely (see the case of dismissal and arrest of an agent public for corruption in China from denunciation and mobilization via Weibo, the Chinese equivalent of Twitter) (Ferry & Eckersley, 2014).

In this discussion, we also have the issue of society's

superficiality, and this is associated with the assumption that people read information and use balance sheets to carry out social control. What we currently observe is that the messages are short, the information summarized, the interpretations are momentary and instantaneous and the judgment is placed with this (lack of) basis.

This superficiality also drives these new social media accountability forums. A quick, superficial judgment, but one that connects people on certain topics, which also generates another strand of studies related to engagement. Why do people engage in certain topics and not others? Why doesn't the secret budget generate social outrage but other issues do?

In summary, to better understand this phenomenon, we need to know society better, and perhaps assume less, using methodologies that focus attention on the field, seeking to capture the contemporary. Research on transparency and social control linked to modern budgetary dynamics needs to talk to agencies, to people. It is necessary to know more in depth to be able to move forward.

Control and its Institutions – Josediton Alves Diniz (UFPB)

The perspective of the effectiveness of public budgets, according to Feld and Matsusaka (2003), permeates a basic question in political economy: do governments define their budgets in line with the resources and needs of the population? In a world restricted to the average voter, the answer would be yes, however, the budget, as already seen, is a political decision-making process about the allocation of scarce public resources and, in this context, managers, legislators and bureaucrats take their decisions motivated by their own interests and seek to maximize their utility or personal well-being (Bartoluzzio & Anjos, 2020).

In a democratic regime, it is important to have systems of checks and balances to ensure that power is exercised in a fair, transparent manner and in accordance with the will of the people. In this scope, specific and independent functions that control each other must be attributed to powers (Clegg, 1989).

Thus, it appears that each institution is created and endowed with specific attributions and these activities are under the constitutional mantle of the exercise of control and can be exercised internally, by internal control, and externally, by technical bodies of external control. These

institutions and others that exercise control functions are important to ensure transparency, effectiveness and responsibility in the actions of individuals and institutions, contributing to the strengthening of democracy and the sustainable development of society.

Within the scope of this work, emphasis is placed on budgeting and budgetary control, which involve the establishment of goals by an organization's management and the design of a process that serves as a structure within which an organization effectively articulates planned global activities. Budgetary control, in turn, refers to tracking and monitoring the organization's expenses and revenues to ensure that they are within the established budget.

The Brazilian budget control system is *sui generis*. If, on the one hand, there is the LRF, which establishes budgetary rules that guarantee balanced planning and budgeting, there are always interpretative devices that try to make the execution rules more flexible, allowing expenses to exceed revenues without immediate consequences. In this way, in addition to the interpretative rules, the entity does not have strict control over its expenses, as it knows that it can count on the Legislative in the flexibility of budgetary rules, as well as it can obtain financial aid from superior entities.

It can be inferred that, in Brazil, the perspectives of interpretation and application of norms are difficult (Nunes et al., 2019). According to Azevedo and Lino (2018) and Bartoluzzio, Coelho et al. (2019), there are possibilities that arise in the application of the standards, which leads to problematic behavior due to the lack of alignment between the independent audit bodies, known as Courts of Accounts (TCs), and the National Treasury Secretariat (STN), responsible for issuing norms for the consolidation of public accounts. Although these actors play important roles in guaranteeing the legitimacy of the financial system, the lack of synchrony between them has generated dubious interpretations of the norms and an administrative burden for local authorities (Louzano et al., 2018).

In this sense, compliance with the rules has been affected by politicians' adherence to flexible interpretations and the practice of "creative accounting" to meet the budget limits established by the LRF (Belote, 2022). This situation leads the actors to be responsible for following the norms, in the view of the TCs, which are not always aligned with responsible management, creating a consensus that it is possible to disrespect them and act outside the rules, since this is the dominant interpretation.

On the other hand, flexibility in budget control rules, for exceptional reasons, or in times of crisis, is acceptable, and occasional relaxation in time is feasible, as happened during the COVID-19 pandemic. However, as stated by Alesina and Perotti (1999), in advance, managers realize that there are implications, since closed rules or budget rigidity make changes and approvals difficult quickly. Thus, within this view, managers prefer more flexibility and budget maximization to implement projects and activities adhering to their governmental expectations, to the detriment of the possibility of later changes.

The Brazilian budget dynamics is complex, which gives rise to difficulties in the control institutions, which are faced with a real objective technical challenge. Thus, the institutions of control encounter setbacks brought about by a multiparty model, in a presidential dynamic that is sustained by coalitions in which agreements and disputes are the protagonists, factors that do not always sublimate public interests and permeate the perspective of a budget allures the expectations of society.

The design of the budget in Brazil, beyond the period of 1988, accommodates disputes over the interests of budget planners in their eagerness to guarantee power, which often define confusing and generic rules of control and application, challenging the institutions of control in the exercise of an effective technical control of budget items, which is not established in clear rules for evaluating and monitoring the execution of government programs and projects.

In turn, budgetary control institutions have anchored their analysis based on the execution of the means law, making their greatest efforts in the implementation of control with less emphasis on revenue and with emphasis on the formal aspects of expenditures. This is not just the view of control, but what the academy and budget textbooks bring. Eminently technical aspects have been discussed in the academy about what the budget is (PPA, LDO and LOA) and its normative formalities, such as the presentation and dissemination of budget information, without entering into the discussion that involves the political, social and economic process, and the institutional processes of the dynamics involved.

It cannot be denied that power relations are present within all institutions (Clegg, 1989). Thus, the actors involved in the budgetary process are composed of interest groups that interact in the search for power and influence, which requires control bodies to implement their own techniques and methodologies to evaluate the application of public

resources, and that even with this bargain and lobbying in defense of power, control institutions must be equipped to act and fulfill their duty with independence and impartiality in the execution of their activities.

Advances in this line of research should focus not only on the search for relationships that find the tensions between budgetary variables and those that underlie them. Profitable research should advance in the search for the reasons for these tensions within a causal relationship. Despite these factors, one should shed light on budgetary accounting practices, assessing whether it achieves its objectives in the processes of transparency and accountability and in the exercise of social control.

Final Comments

From a collaborative perspective with a focus on reflexivity, this essay was developed with the aim of uniting different perspectives on the budgetary debate in Brazil. Based on the polyphonic discussion promoted here, we expect the articulation of the field with issues involving the public budget in its various dimensions. The meeting held at the XVI Anpcont and the panel held with the support of the Management and Accountability Observatory (OGA/ UFRJ) were important initiatives for placing the budget at the center of the social process, in addition to enabling the proposition of investigations for the field, recognizing the complexity and multivocality of the ongoing debate.

In total, six perspectives were presented. In the political aspect, we highlight the possibility of assessing the conflicts, strategies and bargaining relationships that aim at budgetary leadership, especially those related to power struggles. These dynamics also permeate the budgetary reforms, which makes it possible to investigate the relative participation and the role of the actors who articulate with a view to changing the budget process. These relationships involve mechanisms that undermine the entities' fiscal management, in addition to hindering transparency and control by formal institutions (internal and external control) and by society (social control).

Thus, we encourage the articulation of the perspectives discussed throughout this essay from interdisciplinary lenses that question the assumptions made by studies in the field. In addition, the introduction of alternative theoretical, conceptual and methodological perspectives, especially those that bring the researcher closer to praxis, is a way for the conflicts, disputes and power relations that permeate budgetary processes, their institutions and relative participation to be analyzed, bringing to

the surface interactions, forms of organization and articulation that remain hidden by the technician and objectivist view attributed to accounting and the budget of/in governments.

The discussions promoted by the authors of this essay and the topics arising from this debate emphasize the urgency in the resumption and development of new projects, which may involve research initiatives and extension activities with society. The theme is in evidence in the social/ political process and researchers are important agents to generate new possibilities to analyze and understand the role of the public budget in society. The “modern” budgetary dynamics currently used reflect ancient practices that undermine the scope of planning, meeting the demands of the population and social control. It is by understanding the budget practice and its impacts on the environment in which it operates that changes can be proposed. An important kick in this direction is to (re)think the role assigned to the public budget and accounting. Let's move in that direction!

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